Purpose. Complete Form MW507 so that your employer can withhold the correct Maryland income tax from your pay. Consider completing a new Form MW507 each year, whenever your personal or financial situation changes.

Basic Instructions. Enter on line 1 below, the number of personal exemptions you will claim on your tax return. However, if you wish to claim more exemptions, or if your adjusted gross income will be more than $100,000 if you are filing single or married filing separately ($150,000, if you are filing jointly or as head of household), you must complete the Personal Exemption Worksheet on page 2. Complete the Personal Exemption Worksheet on page 2 to further adjust your Maryland withholding based on itemized deductions, and certain other expenses that exceed your standard deduction and are not being claimed at another job or by your spouse. However, you may claim fewer (or zero) exemptions.

Additional withholding per pay period under agreement with employer. If you are not having enough tax withheld, you may ask your employer to withhold more by entering an additional amount on line 2.

Exemption from withholding. You may be entitled to claim an exemption from the withholding of Maryland income tax if:

a. Last year you did not owe any Maryland Income tax and had a right to a full refund of any tax withheld; AND,

b. This year you do not expect to owe any Maryland income tax and expect to have a right to a full refund of all income tax withheld.

If you are eligible to claim this exemption, complete Line 3 and your employer will not withhold Maryland income tax. However, if you are a student or seasonal employee whose annual income will be below the minimum filing requirements, you may claim a personal exemption from the withholding of Maryland income tax due to your low income. For details, see line 4.

Certification of nonresidence in the State of Maryland. Complete Line 4. This line is to be completed by residents of the District of Columbia, Virginia or West Virginia who are employed in Maryland and who do not maintain a place of abode in Maryland for 183 days or more. Residents of Pennsylvania who are employed in Maryland and who do not maintain a place of abode in Maryland for 183 days or more, should complete line 5 to exempt themselves from the state portion of the withholding tax. These employees are still liable for withholding tax at the rate in effect for the Maryland county in which they are employed, unless they qualify for an exemption on either line 6 or line 7. Pennsylvania residents of York and Adams counties may claim an exemption from the local withholding tax by completing line 6. Pennsylvania residents living in other local jurisdictions which do not impose an earnings or income tax on Maryland residents may claim an exemption by completing line 7. Employees qualifying for exemption under 6 or 7, should also write "EXEMPT" on line 8.

Duties and responsibilities of employer. Retain this certificate with your records. You are required to submit a copy of this certificate and accompanying attachments to the Compliance Division, Compliance Programs Section, 301 West Preston Street, Baltimore, MD 21201, when received.

Duties and responsibilities of employee. If, on any day during the calendar year, the number of withholding exemptions that the employee is entitled to claim is less than the number of exemptions claimed on the withholding exemption certificate (or on Form MW507M), the employee must file a new withholding exemption certificate with the employer within 10 days after the change occurs.

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**MW507 Employee’s Maryland Withholding Exemption Certificate**

**Print full name**

**Social Security Number**

**Street Address, City, State, ZIP**

**County of residence (Nonresidents enter Maryland county or (Baltimore City) where you are employed.)**

<table>
<thead>
<tr>
<th>Single</th>
<th>Married (surviving spouse or unmarried Head of Household) Rate</th>
<th>Married, but withhold at Single rate</th>
</tr>
</thead>
</table>

1. Total number of exemptions you are claiming not to exceed line f in Personal Exemption Worksheet on page 2. 
2. Additional withholding per pay period under agreement with employer. 
3. I claim exemption from withholding because I do not expect to owe Maryland tax. See instructions above and check boxes that apply.
   a. Last year I did not owe any Maryland income tax and had a right to a full refund of all income tax withheld and 
   b. This year I do not expect to owe any Maryland income tax and expect to have the right to a full refund of all income tax withheld.
   (This includes seasonal and student employees whose annual income will be below the minimum filing requirements). 
   If both a and b apply, enter year applicable 2020 (year effective) Enter "EXEMPT" here . 
4. I claim exemption from withholding because I am domiciled in one of the following states. Check state that applies.
   a. District of Columbia b. Virginia c. West Virginia
   I further certify that I do not maintain a place of abode in Maryland as described in the instructions above. Enter "EXEMPT" here . 
5. I claim exemption from Maryland state withholding because I am domiciled in the Commonwealth of Pennsylvania and I do not maintain a place of abode in Maryland as described in the instructions on Form MW507. Enter "EXEMPT" here . 
6. I claim exemption from Maryland local tax because I live in a local Pennsylvania jurisdiction within York or Adams counties. Enter "EXEMPT" here and on line 4 of Form MW507 . 
7. I claim exemption from Maryland local tax because I live in a local Pennsylvania jurisdiction that does not impose an earnings or income tax on Maryland residents. Enter "EXEMPT" here and on line 4 of Form MW507 . 
8. I certify that I am a resident of the state of Maryland, and am not subject to Maryland withholding because I meet the requirements set forth under the Servicemembers Civil Relief Act, as amended by the Military Spouses Residency Relief Act. Enter "EXEMPT" here . 

Under the penalty of perjury, I further certify that I am entitled to the number of withholding allowances claimed on line 1 above, or if claiming exemption from withholding, that I am entitled to claim the exempt status on whichever line(s) I completed. 

Employee’s signature 

Date 

Employer’s name and address including ZIP code (For employer use only) 

Federal Employer Identification Number 

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Sample Document of Form MW507
## Personal Exemptions Worksheet

**Line 1**

**a.** Multiply the number of your personal exemptions by the value of each exemption from the table below. (Generally the value of your exemption will be $3,200; however, if your federal adjusted gross income is expected to be over $100,000, the value of your exemption may be reduced. **Do not claim any personal exemptions you currently claim at another job, or any exemptions being claimed by your spouse.** To qualify as your dependent, you must be entitled to an exemption for the dependent on your federal income tax return for the corresponding tax year. **NOTE:** Dependent taxpayers may not claim themselves as an exemption. .................................................................

**b.** Multiply the number of additional exemptions you are claiming for dependents age 65 or over by the value of each exemption from the table below. ...................................................

**c.** Enter the estimated amount of your itemized deductions (excluding state and local income taxes) that exceed the amount of your standard deduction, alimony payments, allowable childcare expenses, qualified retirement contributions, business losses and employee business expenses for the year. Do not claim any additional amounts you currently claim at another job or any amounts being claimed by your spouse. **NOTE:** Standard deduction allowance is 15% of Maryland adjusted gross income with a minimum of $1,500 and a maximum of $2,250. .................................................................

**d.** Enter $1,000 for additional exemptions for taxpayer and/or spouse age 65 or over and/or blind. .................

**e.** Add total of lines **a** through **d**. .......................................................

**f.** Divide the amount on line **e** by $3,200. **Drop any fraction. Do not round up.** This is the maximum number of exemptions you may claim for withholding tax purposes. ................................................

### Table: Personal Exemptions Worksheet

<table>
<thead>
<tr>
<th>If your federal AGI is</th>
<th>If you will file your tax return</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Single or Married Filing Separately</td>
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<tr>
<td></td>
<td>Your Exemption is</td>
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<tr>
<td>$100,000 or less</td>
<td>$3,200</td>
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<td>Over $100,000</td>
<td>But not over $125,000</td>
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<td>$200,000</td>
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<tr>
<td>In excess of $200,000</td>
<td></td>
</tr>
</tbody>
</table>

### FEDERAL PRIVACY ACT INFORMATION

Social Security numbers must be included. The mandatory disclosure of your Social Security number is authorized by the provisions set forth in the Tax-General Article of the Annotated Code of Maryland. Such numbers are used primarily to administer and enforce the individual income tax laws and to exchange income tax information with the Internal Revenue Service, other states and other tax officials of this state. Information furnished to other agencies or persons shall be used solely for the purpose of administering tax laws or the specific laws administered by the person having statutory right to obtain it.